

FYE 2009 Review - Annual Financial Report

School District: Knox County
 Audit Firm Name: White & Associates, PSC
 Date: 2/1/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	5,322,827.05	5,409,495.70	-86,668.65	5,409,496.00	-0.30	
Revenue (State) - 3900 (On-Behalf Payments)	6,561,067.85	6,855,073.86	-294,006.01	0.00	6,855,073.86	
Revenue (State) - 3XXX (Not 3900)	22,388,895.95	22,388,895.95	0.00	29,244,320.00	-6,855,424.05	
Revenue (Federal) - 4XXX	13,214.83	13,214.83	0.00	13,215.00	-0.17	
Total Revenues	34,286,005.68	34,666,680.34	-380,674.66	34,667,031.00	-350.66	
Expenditures-Not including Transfers Out or On Behalf	26,529,744.47	26,535,031.58	-5,287.11	33,390,105.00	-6,855,073.42	
Expenditures-On Behalf	6,561,067.85	6,855,073.86	-294,006.01	0.00	6,855,073.86	
Total Expenditures	33,090,812.32	33,390,105.44	-299,293.12	33,390,105.00	0.44	
Excess (Deficiency) of Revenues Over Expenditures	1,195,193.36	1,276,574.90	-81,381.54	1,276,926.00	-351.10	
Other Financing Sources - Not Transfers In	351,475.00	351,475.00	0.00	351,475.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	16,424.18	16,424.18	0.00	16,424.00	0.18	See page 19 of audit report
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	348,793.50	348,793.50	0.00	348,794.00	-0.50	
Total Other Financing Sources, Uses and Transfers	19,105.68	19,105.68	0.00	19,105.00	0.68	
Net Change in Fund Balance	1,214,299.04	1,295,680.58	-81,381.54	1,296,031.00	-350.42	
Beginning Fund Balance - July 1	4,564,662.61	4,564,662.61	0.00	5,492,599.00	-927,936.39	Beginning balance differences to be determined
Ending Balance - June 30	5,778,961.65	5,860,343.19	-81,381.54	6,788,630.00	-928,286.81	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	6,561,067.85	6,855,073.86	-294,006.01	6,855,074.00	-0.14	See page 44 of audit report Note O
On-Behalf Expenditures by Fund	6,561,067.85	6,855,073.86	-294,006.01	6,855,074.00	-0.14	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	116,585.03	116,585.03	0.00	116,585.00	0.03	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	2,759,082.42	2,758,781.58	300.84	2,758,782.00	-0.42	
Revenue (Federal) – 4XXX	5,861,790.63	5,861,790.63	0.00	5,861,791.00	-0.37	
Total Revenues	8,737,458.08	8,737,157.24	300.84	8,737,158.00	-0.76	
Expenditures-Not including Transfers Out and not 0280	8,810,039.90	8,809,739.06	300.84	8,809,739.00	0.06	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	8,810,039.90	8,809,739.06	300.84	8,809,739.00	0.06	
Excess (Deficiency) of Revenues Over Expenditures	-72,581.82	-72,581.82	0.00	-72,581.00	-0.82	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	89,006.00	89,006.00	0.00	89,006.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	16,424.18	16,424.18	0.00	16,424.00	0.18	
Total Other Financing Sources, Uses and Transfers	72,581.82	72,581.82	0.00	72,582.00	-0.18	
Net Change in Fund Balance	0.00	0.00	0.00	1.00	-1.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	1.00	-1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	413,980.00	413,980.00	0.00	413,980.00	0.00
Total Revenues	413,980.00	413,980.00	0.00	413,980.00	0.00
Expenditures-Not including Transfers Out	71,930.00	71,930.00	0.00	71,930.00	0.00
Total Expenditures	71,930.00	71,930.00	0.00	71,930.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	342,050.00	342,050.00	0.00	342,050.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	215,465.90	215,465.90	0.00	215,466.00	-0.10
Total Other Financing Sources, Uses and Transfers	-215,465.90	-215,465.90	0.00	-215,466.00	0.10
Net Change in Fund Balance	126,584.10	126,584.10	0.00	126,584.00	0.10
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	126,584.10	126,584.10	0.00	126,584.00	0.10
Fund 320 (Building) (320)					
Revenue (Local) - 1XXX	504,851.00	504,851.00	0.00	504,851.00	0.00
Revenue (State) – 3XXX	970,987.00	970,987.00	0.00	970,987.00	0.00
Total Revenues	1,475,838.00	1,475,838.00	0.00	1,475,838.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	1,475,838.00	1,475,838.00	0.00	1,475,838.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	1,475,838.00	1,475,838.00	0.00	1,475,838.00	0.00
Total Other Financing Sources, Uses and Transfers	-1,475,838.00	-1,475,838.00	0.00	-1,475,838.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	7,315.29	0.00	7,315.29	0.00	0.00	
Revenue (State) – 3XXX	119,584.36	464,296.66	-344,712.30	464,297.00	-0.34	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	126,899.65	464,296.66	-337,397.01	464,297.00	-0.34	
Expenditures-Not including Transfers Out	7,385,811.91	7,385,811.91	0.00	7,385,812.00	-0.09	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	7,385,811.91	7,385,811.91	0.00	7,385,812.00	-0.09	
Excess (Deficiency) of Revenues Over Expenditures	-7,258,912.26	-6,921,515.25	-337,397.01	-6,921,515.00	-0.25	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	163,900.00	163,900.00	0.00	163,900.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	163,900.00	163,900.00	0.00	163,900.00	0.00	
Net Change in Fund Balance	-7,095,012.26	-6,757,615.25	-337,397.01	-6,757,615.00	-0.25	
Beginning Fund Balance - July 1	0.00	0.00	0.00	7,434,192.00	-7,434,192.00	
Ending Balance - June 30	-7,095,012.26	-6,757,615.25	-337,397.01	676,577.00	-7,434,192.25	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	1,521,399.00	-1,521,399.00	See page 47 of audit report
Total Revenues	0.00	0.00	0.00	1,521,399.00	-1,521,399.00	
Expenditures - Not Including Transfers Out	1,787,191.40	1,787,191.40	0.00	3,325,218.00	-1,538,026.60	
Total Expenditures	1,787,191.40	1,787,191.40	0.00	3,325,218.00	-1,538,026.60	
Excess (Deficiency) of Revenues Over Expenditures	-1,787,191.40	-1,787,191.40	0.00	-1,803,819.00	16,627.60	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	1,510,000.00	-1,510,000.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	1,787,191.40	1,787,191.40	0.00	1,787,191.00	0.40	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	1,493,373.00	-1,493,373.00	See page 47 of audit report
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	1,787,191.40	1,787,191.40	0.00	1,803,818.00	-16,626.60	
Net Change in Fund Balance	0.00	0.00	0.00	-1.00	1.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	-1.00	1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	954.00	-954.00	See page 47 of audit report Permanent Fund are not recorded in Munis
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	954.00	-954.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,072.00	-1,072.00	
Total Expenditures	0.00	0.00	0.00	1,072.00	-1,072.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-118.00	118.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	-118.00	118.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	28,285.00	-28,285.00	
Ending Balance - June 30	0.00	0.00	0.00	28,167.00	-28,167.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	45,040,181.41	45,757,952.24	-717,770.83	47,280,657.00	-1,522,704.76	See explanations above
Total Expenditures - Governmental Funds	51,145,785.53	51,444,777.81	-298,992.28	52,983,876.00	-1,539,098.19	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-6,105,604.12	-5,686,825.57	-418,778.55	-5,703,219.00	16,393.43	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	351,475.00	351,475.00	0.00	368,101.00	-16,626.00	
Net Change in Fund Balance - Governmental Funds	-5,754,129.12	-5,335,350.57	-418,778.55	-5,335,118.00	-232.57	
Beginning Fund Balance - July 1 - Governmental Funds	4,564,662.61	4,564,662.61	0.00	12,955,076.00	-8,390,413.39	
Ending Fund Balance - June 30 - Governmental Funds	-1,189,466.51	-770,687.96	-418,778.55	7,619,958.00	-8,390,645.96	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	338,275.94	337,865.94	410.00	337,866.00	-0.06	
Total Operating Revenues	338,275.94	337,865.94	410.00	337,866.00	-0.06	
Expenditures-Not including Transfers Out or On-behalf	2,289,603.99	2,289,603.99	0.00	2,108,315.00	181,288.99	See page 24 of audit report
Expenditures-On Behalf	139,902.44	139,902.44	0.00	0.00	139,902.44	
Expenditures - Depreciation Only (Fund 81)	178,725.80	178,725.80	0.00	178,726.00	-0.20	
Total Operating Expenses	2,608,232.23	2,608,232.23	0.00	2,287,041.00	321,191.23	
Operating Income (Loss)	-2,269,956.29	-2,270,366.29	410.00	-1,949,175.00	-321,191.29	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,529.89	2,529.89	0.00	2,530.00	-0.11	
Revenue (State) - 3XXX	189,171.00	27,800.00	161,371.00	167,702.00	-139,902.00	
Revenue (State) - 3900 (On-Behalf Payments)	139,902.44	139,902.44	0.00	0.00	139,902.44	
Donated Commodities - 4550	123,884.00	123,884.00	0.00	123,884.00	0.00	
Revenue (Federal) - 4XXX, not 4550	1,733,428.00	1,894,799.00	-161,371.00	1,894,799.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	2,188,915.33	2,188,915.33	0.00	2,188,915.00	0.33	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-81,040.96	-81,450.96	410.00	239,740.00	-321,190.96	See page 24 of audit report
Beginning Net Assets - July 1	360,175.04	360,175.04	0.00	1,667,204.00	-1,307,028.96	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	279,134.08	278,724.08	410.00	1,906,944.00	-1,628,219.92	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	65,381.00	65,381.00	0.00	65,381.00	0.00	
Total Operating Revenues	65,381.00	65,381.00	0.00	65,381.00	0.00	
Expenditures-Not including Transfers Out	68,855.49	68,855.49	0.00	68,855.00	0.49	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	68,855.49	68,855.49	0.00	68,855.00	0.49	
Operating Income (Loss)	-3,474.49	-3,474.49	0.00	-3,474.00	-0.49	
Revenue - Interest Income Only (Local) - 1510	8.76	8.76	0.00	9.00	-0.24	
Revenue (State) - 3XXX	0.00	0.00	0.00	9,565.00	-9,565.00	
Revenue (State) - 3900 (On-Behalf Payments)	9,564.96	9,564.96	0.00	0.00	9,564.96	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	9,573.72	9,573.72	0.00	9,574.00	-0.28	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	6,099.23	6,099.23	0.00	6,100.00	-0.77	
Beginning Net Assets - July 1	7,971.99	7,971.99	0.00	7,972.00	-0.01	
Ending Net Assets - June 30	14,071.22	14,071.22	0.00	14,072.00	-0.78	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Adult Education operations - Fund 54					
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	671.30	671.30	0.00	671.00	0.30 See page 49 of audit report
Total Operating Expenses	671.30	671.30	0.00	671.00	0.30
Operating Income (Loss)	-671.30	-671.30	0.00	-671.00	-0.30
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	-671.30	-671.30	0.00	-671.00	-0.30
Beginning Net Assets - July 1	2,443.85	2,443.85	0.00	2,444.00	-0.15
Ending Net Assets - June 30	1,772.55	1,772.55	0.00	1,773.00	-0.45

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	403,656.94	403,246.94	410.00	403,247.00	-0.06	
Total Operating Expenses - Proprietary Funds	2,677,759.02	2,677,759.02	0.00	2,356,567.00	321,192.02	Unexplained differences
Operating Income (Loss) - Proprietary Funds	-2,274,102.08	-2,274,512.08	410.00	-1,953,320.00	-321,192.08	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	2,198,489.05	2,198,489.05	0.00	2,198,489.00	0.05	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-75,613.03	-76,023.03	410.00	245,169.00	-321,192.03	See page 24 of audit report
Net Assets, July 1, 2008 - Proprietary Funds	368,147.03	368,147.03	0.00	1,677,620.00	-1,309,472.97	Beginning balance differences to be determined
Net Assets, June 30, 2009 - Proprietary Funds	292,534.00	292,124.00	410.00	1,922,789.00	-1,630,665.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	1,298.75	1,298.75	0.00	0.00	1,298.75	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	1,298.75	1,298.75	0.00	0.00	1,298.75	
Deductions	1,521.78	1,521.78	0.00	0.00	1,521.78	
Total Deductions	1,521.78	1,521.78	0.00	0.00	1,521.78	
Change in Net Assets	-223.03	-223.03	0.00	0.00	-223.03	
Beginning Net Assets - July 1	42,485.90	42,485.90	0.00	0.00	42,485.90	
Ending Net Assets - June 30	42,262.87	42,262.87	0.00	0.00	42,262.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	1,298.75	1,298.75	0.00	0.00	1,298.75	
Total Deductions - Fiduciary Funds	1,521.78	1,521.78	0.00	0.00	1,521.78	
Change in Net Assets - Fiduciary funds	-223.03	-223.03	0.00	0.00	-223.03	
Beginning Net Assets July 1 - Fiduciary Funds	42,485.90	42,485.90	0.00	0.00	42,485.90	
Ending Net Assets - June 30 - Fiduciary Funds	42,262.87	42,262.87	0.00	0.00	42,262.87	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	139,902.44	139,902.44	0.00	139,902.00	0.44	See page 44 of audit report; Note O- On-behalf payments
Fund 51 - On-Behalf Expenditures	139,902.44	139,902.44	0.00	139,902.00	0.44	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	2,187,874.85	2,187,874.85	0.00	2,187,875.00	-0.15	
Depreciation Expense - Fund 81	178,725.80	178,725.80	0.00	178,726.00	-0.20	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	6,710,535.25	7,004,541.26	-294,006.01	7,004,541.25	0.01	
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	See page 44 of audit report Note O - On-behalf payments \$7,004,541
On-Behalf Payments (Audit - KDE Web)	-6,710,535.25	-7,004,541.26	294,006.01	-7,004,541.25	-0.01	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	2,187,874.85	2,187,874.85	0.00	0.00	2,187,874.85	Program Error
Change Total assets	-2,187,874.85	-2,187,874.85	0.00	0.00	-2,187,874.85	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-2,187,874.85	-2,187,874.85	0.00	0.00	-2,187,874.85	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	178,725.80	178,725.80	0.00	0.00	178,725.80	Program Error
Change Total assets	-178,725.80	-178,725.80	0.00	0.00	-178,725.80	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-178,725.80	-178,725.80	0.00	0.00	-178,725.80	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	2,366,600.65	2,366,600.65	0.00	0.00	2,366,600.65	Program Error
Change in Total Fixed Assets	-2,366,600.65	-2,366,600.65	0.00	0.00	-2,366,600.65	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-2,366,600.65	-2,366,600.65	0.00	0.00	-2,366,600.65	